



EFFECTIVE DATE: December 20, 1996.

FOR FURTHER INFORMATION CONTACT: Jean M. Casey, (202) 622-6060 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The removal of temporary regulations that is subject to this correction is under section 45B of the Internal Revenue Code.

Need for Correction

As published, the removal of temporary regulations (T.D. 8699) contains an error which may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the removal of temporary regulations (T.D. 8699) which is the subject of FR Doc. 96-32249 is corrected as follows:

On page 67212, column 3, in the heading, the RIN “**RIN 1545-AS19**” is corrected to read “**RIN 1545-AV06**”.

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(Filed by the Office of the Federal Register on March 11, 1997, 8:45 a.m., and published in the issue of the Federal Register for March 12, 1997, 62 F.R. 11324)

Credit for Employer Social Security Taxes Paid on Employee Tips; Correction

Announcement 97-40

AGENCY: Internal Revenue Service, Treasury.

ACTION: Correction to the removal of temporary regulations.

SUMMARY: This document contains a correction to the removal of temporary regulations (T.D. 8699[1997-6 I.R.B. 4]) which were published in the **Federal Register** on Friday, December 20, 1996 (61 FR 67212). That publication removes the temporary regulations pertaining to the credit for employer FICA taxes paid with respect to certain tips received by employees of food or beverage establishments.